

Facility Name & ID Number Illinois Masonic Home# 0010249 Report Period Beginning: 09/01/2004 Ending: 08/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds 10/15/2004

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1		Skilled (SNF)	72	23,112	1
2		Skilled Pediatric (SNF/PED)			2
3	146	Intermediate (ICF)	74	30,178	3
4		Intermediate/DD			4
5	48	Sheltered Care (SC)	48	17,520	5
6		ICF/DD 16 or Less			6
7	194	TOTALS	194	70,810	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	222	140	2,773	3,135	8
9	SNF/PED					9
10	ICF	2,604	8,637	18,368	29,609	10
11	ICF/DD					11
12	SC		2,499	5,748	8,247	12
13	DD 16 OR LESS					13
14	TOTALS	2,826	11,276	26,889	40,991	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 57.89%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)meals on wheels

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☒NO ☐

I. On what date did you start providing long term care at this location?

Date started 09/02/1904

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date _____

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 36 and days of care provided 1,873Medicare Intermediary Adminastar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐Tax Year: 08/31 Fiscal Year: 08/31

* All facilities other than governmental must report on the accrual basis.

Illinois Masonic Home
ID # 0010249
Fiscal Year 2005 Medicaid Cost Report
Supplemental Schedule

III. Statistical Data - (A)

Documentation regarding # of days in report period

	# of beds @ beginning of period	Change Date	# of days	Extended	# of beds after change	# of days	Extended	Total Bed Days Available for FY 2005
SNF	-	10/15/2005	44	-	72	321	23,112	23,112
ICF	146	10/15/2005	44	6,424	74	321	23,754	30,178
SC	48	10/15/2005	44	2,112	48	321	15,408	17,520
	194				194			70,810

(G). All expenses not directly related to resident care have been adjusted out on Schedule V.

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0010249

Report Period Beginning:

09/01/2004

Ending:

08/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	A. General Services											
1	Dietary	382,208	3,002	598,579	983,789	(27,848)	955,941		955,941			1
2	Food Purchase		31,985		31,985		31,985		31,985			2
3	Housekeeping	212,731	16,716		229,447		229,447		229,447			3
4	Laundry	133,228	22,451		155,679		155,679		155,679			4
5	Heat and Other Utilities			464,071	464,071		464,071		464,071			5
6	Maintenance	280,683	63,281	97,962	441,926		441,926	(9,579)	432,347			6
7	Other (specify):* Non patient care	132,931	44,253	63,617	240,801		240,801	(240,801)				7
8	TOTAL General Services	1,141,781	181,688	1,224,229	2,547,698	(27,848)	2,519,850	(250,380)	2,269,470			8
	B. Health Care and Programs											
9	Medical Director			17,083	17,083		17,083		17,083			9
10	Nursing and Medical Records	2,143,081	58,811	167,278	2,369,170		2,369,170	(78,460)	2,290,710			10
10a	Therapy	155,487	16,470	784	172,741		172,741		172,741			10a
11	Activities	90,657	8,820	2,878	102,355		102,355		102,355			11
12	Social Services	110,088	116	13,320	123,524		123,524		123,524			12
13	CNA Training											13
14	Program Transportation	34,862			34,862		34,862		34,862			14
15	Other (specify):* Non patient care	57,330	2,116		59,446		59,446	(59,446)				15
16	TOTAL Health Care and Programs	2,591,505	86,333	201,343	2,879,181		2,879,181	(137,906)	2,741,275			16
	C. General Administration											
17	Administrative	93,397			93,397		93,397		93,397			17
18	Directors Fees			4,786	4,786		4,786		4,786			18
19	Professional Services			136,010	136,010		136,010	(21,150)	114,860			19
20	Dues, Fees, Subscriptions & Promotions			26,069	26,069		26,069		26,069			20
21	Clerical & General Office Expenses	265,941	35,953	90,276	392,170		392,170	(12,503)	379,667			21
22	Employee Benefits & Payroll Taxes			961,260	961,260	27,848	989,108	(54,481)	934,627			22
23	Inservice Training & Education			1,539	1,539		1,539		1,539			23
24	Travel and Seminar			27,155	27,155		27,155	(7,525)	19,630			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			256,276	256,276		256,276		256,276			26
27	Other (specify):* Non patient care	46,462	500	199,411	246,373		246,373	(246,373)				27
28	TOTAL General Administration	405,800	36,453	1,702,782	2,145,035	27,848	2,172,883	(342,032)	1,830,851			28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,139,086	304,474	3,128,354	7,571,914		7,571,914	(730,318)	6,841,596			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Section V: Line 1, Dietary, general comment

Effective 10/2004 the facility contracted with HDS to provide dietary services. The cost related to these services are recorded on Schedule V, line 1, column 3. The services provided include department management, food costs, and supplies. All non managerial staff including cooks, cook helpers, dish washers are employees of the facility.

Line 7: Other Non patient care detail (Allocations from General Services)

	Salary / Wage	Supplies	Other	Total
Dietary	36,322	1,928		38,250
Food Purchase		22,110		22,110
Housekeeping	24,586	2,316		26,902
Laundry	2,390	506		2,896
Heat and Other Utilities			63,617	63,617
Maintenance	69,633	17,393		87,026
	132,931	44,253	63,617	240,801

Line 16: Other Non patient care detail (Allocations from Health Care and Programs)

	Salary / Wage	Supplies	Other	Total
Medical Director				-
Nursing and Medical Records	19,110	1,380		20,490
Therapy				-
Activities	17,342	736		18,078
Social Services	19,734			19,734
CNA Training				-
Program Transportation	1,144			1,144
	57,330	2,116	-	59,446

Line 27: Other Non patient care detail (Allocations from General Administration)

	Salary / Wage	Supplies	Other	Total
Administrative	15,496			15,496
Directors Fees				-
Professional Services				-
Dues, Fees, Subscriptions & Promotions				-
Clerical & General Office Expenses	30,966	500		31,466
Employee Benefits & Payroll Taxes				-
Inservice Training & Education				-
Travel and Seminar				-
Other Admin. Staff Transportation				-
Insurance-Prop.Liab.Malpractice				-
Various expenses associated with Life Care			176,460	176,460
Marketing and Yellow Page Advertising			16,601	16,601
Fines			6,350	6,350
	46,462	500	199,411	246,373
Grand Total	236,723	46,869	263,028	546,620

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#0010249

Report Period Beginning: 09/01/2004 Ending: 08/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			884,731	884,731		884,731	(264,158)	620,573			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			20,787	20,787		20,787	(20,787)				32
33	Real Estate Taxes			72,000	72,000		72,000	(72,000)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles											35
36	Other (specify):*											36
37	TOTAL Ownership			977,518	977,518		977,518	(356,945)	620,573			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers			146,487	146,487		146,487	(141,424)	5,063			39
40	Barber and Beauty Shops	37,668	1,415	2,298	41,381		41,381		41,381			40
41	Coffee and Gift Shops		3,399		3,399		3,399		3,399			41
42	Provider Participation Fee			79,463	79,463		79,463		79,463			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	37,668	4,814	228,248	270,730		270,730	(141,424)	129,306			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,176,754	309,288	4,334,120	8,820,162		8,820,162	(1,228,687)	7,591,475			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	1	2	3	
NON-ALLOWABLE EXPENSES	Amount	Refer-	OHF USE	
		ence	ONLY	
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation				9
10 Interest and Other Investment Income	(20,787)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax				13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment				19
20 Contributions				20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(12,503)	21		24
25 Fund Raising, Advertising and Promotional	(16,031)	27		25
Income Taxes and Illinois Personal				
Property Replacement Tax				26
27 CNA Training for Non-Employees				27
28 Yellow Page Advertising	(570)	27		28
29 Other-Attach Schedule per schedule 5A	(1,178,796)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (1,228,687)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
Amortization of Organization &			
33 Pre-Operating Expense			33
Adjustments for Related Organization			
34 Costs (Schedule VII)			34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$		36
(sum of SUBTOTALS			
37 TOTAL ADJUSTMENTS (A) and (B))	\$ (1,228,687)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.			\$		38
39					39
40 Gift and Coffee Shops					40
41 Barber and Beauty Shops					41
42 Laboratory and Radiology					42
43 Prescription Drugs					43
44 Exceptional Care Program					44
45 Other-Attach Schedule					45
46 Other-Attach Schedule					46
47 TOTAL (C): (sum of lines 38-46)			\$		47

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Sch. V Line

NON-ALLOWABLE EXPENSES		Amount	Reference	
1	Non Care Expenses	\$		1
2	Dietary Wages	(36,322)	7	2
3	Dietary Supplies	(24,038)	7	3
4	Housekeeping Wages	(24,586)	7	4
5	Housekeeping Supplies	(2,316)	7	5
6	Laundry Wages	(2,390)	7	6
7	Laundry Supplies	(506)	7	7
8	Maintenance - Utilities	(63,617)	7	8
9	Maintenance - Salaries	(69,633)	7	9
10	Maintenance - Supplies	(17,393)	7	10
11	Activities - Salaries	(17,342)	15	11
12	Activities - Supplies	(736)	15	12
13	Social Services - Salaries	(19,734)	15	13
14	Health Services - Salaries	(20,254)	15	14
15	Health Services - Supplies	(1,380)	15	15
16	Administration - Salaries	(46,462)	27	16
17	Administration - Supplies	(500)	27	17
18	Benefits on Non Care Salaries	(54,481)	22	18
19	Pharmacy expenses for Life Care residents	(141,424)	39	19
20	Ancillary expense and Co-pays for Life Care res	(78,460)	10	20
21	Funeral expense for Life Care residents	(37,723)	27	21
22	Health / Life insurance premium - Life Care res	(18,828)	27	22
23	Personal Allowance - Life Care residents	(65,189)	27	23
24	Dry cleaning expense - Life Care residents	(420)	27	24
25	Non-Resident assistance	(54,300)	27	25
26	Out of State Travel	(7,525)	24	26
27	Accrued R/E taxes on independent care bldgs	(72,000)	33	27
28	Depreciation - Non care areas	(264,158)	30	28
29	IDPH fine	(2,500)	27	29
30	OSHA fine	(3,850)	27	30
31	Non Allowable Legal fees	(21,000)	19	31
32	Appraisal - non resident related	(150)	19	32
33	Non Care Expenses - direct - Maintenance	(9,579)	6	33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(1,178,796)		49

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Summary A

Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning:

09/01/2004

Ending:

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SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	(9,579)	0	0	0	0	0	0	0	0	0	0	(9,579)	6
7	Other (specify):*	(240,801)	0	0	0	0	0	0	0	0	0	0	(240,801)	7
8	TOTAL General Services	(250,380)	0	0	0	0	0	0	0	0	0	0	(250,380)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(78,460)	0	0	0	0	0	0	0	0	0	0	(78,460)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	(59,446)	0	0	0	0	0	0	0	0	0	0	(59,446)	15
16	TOTAL Health Care and Programs	(137,906)	0	0	0	0	0	0	0	0	0	0	(137,906)	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(21,150)	0	0	0	0	0	0	0	0	0	0	(21,150)	19
20	Fees, Subscriptions & Promotions	0	0	0	0	0	0	0	0	0	0	0	0	20
21	Clerical & General Office Expenses	(12,503)	0	0	0	0	0	0	0	0	0	0	(12,503)	21
22	Employee Benefits & Payroll Taxes	(54,481)	0	0	0	0	0	0	0	0	0	0	(54,481)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	(7,525)	0	0	0	0	0	0	0	0	0	0	(7,525)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(246,373)	0	0	0	0	0	0	0	0	0	0	(246,373)	27
28	TOTAL General Administration	(342,032)	0	0	0	0	0	0	0	0	0	0	(342,032)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(730,318)	0	0	0	0	0	0	0	0	0	0	(730,318)	29

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VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
N/A		N/A		Grand Lodge of IL (Ancient Free & Accepted Masons)	Springfield	Fraternal Organization

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☒ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		N/A	\$	N/A		\$	\$	1
2	V								2
3	V								3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$			\$	\$ *	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

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VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Moses, James J	Chairman, Board of Mgr		N/A	0	5	8.00	Reimb for	\$ 401	18 / 3	1
2	Gahr, George	Vice Chairman, BOM		N/A	0	2	3.00	direct expenses	299	18 / 3	2
3	Sullivan, Clifford	Treasurer, BOM		N/A	0	4	7.00	"	2,776	18 / 3	3
4	Herink, Homer	Secretary, BOM		N/A	0	2	3.00	"	273	18 / 3	4
5	Gilbert, Ira	Board of Manager Member		N/A	0	2	3.00	"	639	18 / 3	5
6	Froman, Allen	Board of Manager Member		N/A	0	2	3.00	"	9	18 / 3	6
7	Goekler, Lewis	Board of Manager Member		N/A	0	4	7.00	"	389	18 / 3	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 4,786		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Illinois Masonic Home

ID # 0010249

Fiscal Year 2005 Medicaid Cost Report

Section VII - Related Parties

Board of Managers - 2005

Page 7A

<u>Name</u>	<u>Position</u>	<u>Directly Prov Service</u>	<u>Type of Service</u>	<u>Ownership of entities transacting business with IMH</u>
Moses, James J. Jr.	Chariman	No	N/A	N/A
Gahr, George D.	Vice Chairman	No	N/A	N/A
Sullivan, Clifford	Treasurer	No	N/A	N/A
Herink, Homer	Secretary	No	N/A	N/A
Gilbert, Ira	Board Member	No	N/A	N/A
Froman, Allen	Board Member	No	N/A	N/A
Goekler, Lewis	Board Member	No	N/A	N/A

Board of Directors - 2005

Miller, David	President	No	N/A	N/A
Dicks, Noel	Vice President	No	N/A	N/A
Kalb, Robert	Treasurer	No	N/A	N/A
Grisham, Benny	Secretary	No	N/A	N/A
Yandel, Daniel	Board Member	No	N/A	N/A
Swaney, Richard	Board Member	No	N/A	N/A

Facility Name & ID Number Illinois Masonic Home # 0010249 Report Period Beginning: 09/01/2004 Ending: 8/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☒

Name of Related Organization _____
 Street Address _____
 City / State / Zip Code _____
 Phone Number () _____
 Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1					\$	\$			1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9			N/A						9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$	\$		\$	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3	4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense		
		YES	NO				Original	Balance					
	A. Directly Facility Related												
	Long-Term												
1	Great America Lease		X	Phone System	\$4,973.00	10/1/02	\$ 227,199	\$ 110,330	09/2007	0.1130	\$ 15,228	1	
2	Dell Financial Servcies		X	Tape Backup System	\$333.00	2/1/03	12,390	5,138	01/2007	0.1305	894	2	
3	Dell Financial Servcies		X	Computer Equip / Servers	\$1,335.00	2/1/04	54,197	34,899	01/2008	0.0846	3,532	3	
4	Xerox Financial		X	Copier	\$204.00	04/01/04	7,899	5,488	04/2008	0.1103	710	4	
5												5	
	Working Capital												
6	Finance charges		X	finance charges							423	6	
7												7	
8												8	
9	TOTAL Facility Related				\$6,845.00		\$ 301,685	\$ 155,855			\$ 20,787	9	
	B. Non-Facility Related*												
10								Less interest income offset			(20,787)	10	
11												11	
12												12	
13												13	
14	TOTAL Non-Facility Related						\$	\$			\$ (20,787)	14	
15	TOTALS (line 9+line14)						\$ 301,685	\$ 155,855			\$	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ n/a Line #

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

B: Real Estate Taxes		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.			
1.	Real Estate Tax accrual used on 2004 report.	\$		1	
2.	Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	\$		2	
3.	Under or (over) accrual (line 2 minus line 1).	\$		3	
4.	Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	\$		4	
5.	Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)	\$		5	
6.	Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)	\$		6	
7.	Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	\$		7	
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		2000		8	
		2001		9	
		2002		10	
		2003		11	
		2004		12	
Illinois Masonic Home is a not-for-profit facility. The independent living programs located on the campus have a potential real estate tax liability. The Illinois Masonic Home is currently appealing the ruling but are accruing the tax anyway. Any accrual for real estate tax is non care related and has been adjusted out of the cost report.					
		FOR OHF USE ONLY			
13	FROM R. E. TAX STATEMENT FOR 2004	\$		13	
14	PLUS APPEAL COST FROM LINE 5	\$		14	
15	LESS REFUND FROM LINE 6	\$		15	
16	AMOUNT TO USE FOR RATE CALCULATION \$			16	

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity. **This denial must be no more than four years old at the time the cost report is filed.**

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Illinois Masonic Home COUNTY Moultrie

FACILITY IDPH LICENSE NUMBER 0010249

CONTACT PERSON REGARDING THIS REPORT Mark Havrilka

TELEPHONE (217) 728-4394 FAX #: (217) 728-4221

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>Illinois Masonic Home is a not-for-profit facility. The independent living programs located on</u>		\$ <u>72,000.00</u>	\$ <u>0</u>
2. <u>programs located on the campus have a potential real estate tax liability. The</u>		\$ _____	\$ _____
3. <u>Illinois Masonic Home is currently appealing the ruling but are accruing</u>		\$ _____	\$ _____
4. <u>the tax anyway. Any accrual for real estate tax is non care related and has been</u>		\$ _____	\$ _____
5. <u>adjusted out of the cost report.</u>		\$ _____	\$ _____
6. _____		\$ _____	\$ _____
7. _____		\$ _____	\$ _____
8. _____		\$ _____	\$ _____
9. _____		\$ _____	\$ _____
10. _____		\$ _____	\$ _____
TOTALS		\$ <u>72,000.00</u>	\$ _____

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

A. Square Feet: 237,402

B. General Construction Type:

Exterior Brick

Frame Metal Masonary

Number of Stories 1/2/3

C. Does the Operating Entity?

☒ (a) Own the Facility

☐ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☐ (b) Rent equipment from a Related Organization.

☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

Independent Apartments, 28,244 square feet, 27 units

Duplexes, 44,320 square feet, 27 units

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	<u>Resident Use</u>	<u>1,568,160</u>	<u>1904</u>	<u>\$ 92,800</u>	1
2					2
3	TOTALS	<u>1,568,160</u>		<u>\$ 92,800</u>	3

Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning:

09/01/2004 Ending: 08/31/2005

XL OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4			1950	\$ 3,021,990	\$	40	\$	\$	3,021,990
5	24		1955	474,215		40			474,215
6	72		1983	2,879,007	71,975	40	71,975		1,577,455
7	50		1986	1,955,447	48,886	40	48,886		941,058
8	48		1981	894,328	22,358	40	22,358		540,322
Improvement Type**									
9	Administration Offices Building		1957	96,069		40			96,069
10	Laundry		1964	127,514		40			127,514
11	NE Annex -remodeling		1973	136,939	3,423	40	3,423		111,833
12	Medical Center		1973	724,940	18,124	40	18,124		584,484
13	Land Improvements		1976	347,223		10			347,223
14	NE Annex -remodeling		1982	23,417	585	40	585		13,659
15	Humidifier System		1983	5,407		10			5,407
16	Plumbing		1984	16,633		20			16,633
17	Roof		1985	19,387	646	30	646		13,624
18	Insulation		1985	28,300	708	40	708		14,859
19	Royal Arch Building		1985	1,622,557	40,564	40	40,564		834,941
20	Ramp Replacement		1985	13,793	345	40	345		7,070
21	Land Improvements		1987	25,009		10			25,009
22	Land Improvements		1988	119,643		10			119,643
23	Land Improvements		1989	151,932		10			151,932
24	Land Improvements		1990	45,915		10			45,915
25	Baths - remodeling		1990	2,033	90	15	90		2,033
26	Overhang - alum.		1990	6,400	320	20	320		4,853
27	Land Improvements		1991	22,029		10			22,029
28	Sound system		1991	1,958		10			1,958
29	Tubs		1991	15,498		10			15,498
30	Cabinets		1991	4,198	280	10	280		4,012
31	Air conditioning		1991	4,374	292	15	292		4,132
32	Drainage tile		1991	43,793	1,752	25	1,752		24,670
33	Land Improvements		1992	42,725		10			42,725
34	Medical Rec Cabinets		1992	4,373	292	15	292		3,961
35	Land Improvements		1993	73,417		10			73,417
36									

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete.

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning:

09/01/2004 Ending: 08/31/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Air Conditioner Unit	1993	\$ 37,758	\$ 2,517	15	\$ 2,517		\$ 30,625		37
38	Land Improvements	1994	52,040		10			52,040		38
39	Air Conditioner	1994	21,326	1,422	15	1,422		16,468		39
40	Air Conditioner Unit	1994	15,994	1,066	15	1,066		12,351		40
41	Shower Addition - Masons Hall	1994	12,137	607	20	607		6,929		41
42	Land Improvements	1995	7,936	595	10	595		7,936		42
43	Windows	1995	7,731	309	25	309		3,478		43
44	Land Improvements	1996	25,108	2,511	10	2,511		22,807		44
45	Land Improvements	1997	30,995	3,100	10	3,100		25,572		45
46	Land Improvements	1999	11,487	574	20	574		3,541		46
47	Admin office renovation	1999	3,975	398	10	398		2,883		47
48	Drapes/Blinds	1999	1,674	167	10	167		1,143		48
49	Medical Building Improvments	1999	3,205	80	40	80		534		49
50	Improvements - Nursing Station	1999	3,815	95	40	95		635		50
51	Building Improvements	1999	8,141	204	40	204		1,358		51
52	Roof Improvements	1999	11,940	1,194	10	1,194		7,761		52
53	Shower Room Improvements	1999	12,782	320	40	320		2,078		53
54	Dining Room Improvements	1999	2,714	271	10	271		1,763		54
55	Kitchen Improvements	1999	1,615	162	10	162		1,037		55
56	Metal Door Replacement	1999	7,642	191	40	191		1,226		56
57	Dining Room-Toaster shelves	1999	4,494	449	10	449		2,808		57
58	Dining Room Improvements	1999	20,411	510	40	510		3,147		58
59	Improvements - Main Dining Hall	1999	11,240	1,124	10	1,124		6,744		59
60	Land Improvements - Asphalt Drive	2000	14,182	1,418	10	1,418		6,736		60
61	Land Improvements - Concrete repairs	2000	16,207	1,080	15	1,080		5,131		61
62	Collin's Building Remodel	2000	119,355	2,984	40	2,984		16,660		62
63	Nurses Stations (2)	2000	6,600	165	40	165		798		63
64	Nurses Stations (3) Collin's Bldg	2000	4,000	100	40	100		483		64
65	Land Improvements - Concrete cleanup	2001	3,400	340	10	340		1,473		65
66	Land Improvements - Asphalt Seal - Pond Road	2001	1,716	172	10	172		701		66
67	Land Improvements - Asphalt Seal - Pond Road Ring	2001	2,402	240	10	240		980		67
68	Land Improvements - Asphalt Seal - Parking lot	2001	3,798	380	10	380		1,562		68
69										69
70	TOTAL (lines 4 thru 69)		\$ 13,438,283	\$ 235,385		\$ 235,385		\$ 9,519,531		70

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 13,438,283	\$ 235,385		\$ 235,385		\$ 9,519,531	1
2	Tile replacement - Collin's bldg	2001	6,650	166	40	166		762	2
3	Bldg improvements	2001	15,062	377	40	377		1,664	3
4	Appraisal Fee - Building	2001	10,670	1,067	10	1,067		4,713	4
5	Roof work - dining room	2001	7,357	490	15	490		2,002	5
6	Roof work - kitchen	2001	13,820	921	15	921		3,762	6
7	Repair Floor-Collins	2001	1,457	36	40	36		148	7
8	Interior Doors	2001	860	22	40	22		89	8
9	Roof Repairs-Hospital	2001	35,150	2,343	15	2,343		9,374	9
10	Chapel/Main Hospital Flat Roofs	2001	4,953	330	15	330		1,320	10
11									11
12	68 Air Conditioners-Ladies	2001	51,666	3,444	15	3,444		13,778	12
13	Land Improvements - Tree removal	2002	1,750	175	10	175		540	13
14	Land Improvements - Resurface Parking lots	2002	45,192	5,649	8	5,649		16,947	14
15	Land Improvements - Concrete repairs	2002	4,609	307	15	307		896	15
16	Building Repairs	2002	4,216	105	40	105		377	16
17	Window Treatments	2002	3,256	326	10	326		1,140	17
18	Asbestos Inspection	2002	9,965	249	40	249		830	18
19	Handrails	2002	2,755	394	7	394		1,083	19
20	Elevator wiring - Main Hospital	2002	3,268	163	20	163		449	20
21	Ladies-Roof Repairs	2002	57,144	3,810	15	3,810		11,430	21
22	Ceiling painting/patchwork (2nd floor Ladies)	2002	2,525	505	5	505		1,431	22
23	Elevator - Ladies Building	2002	4,320	216	20	216		594	23
24	Land Improvements - Concrete repairs	2003	5,750	383	15	383		766	24
25	Smith Water Heaters (2)	2003	20,600	2,060	10	2,060		5,150	25
26	Roof Repair - Admin office	2003	15,000	1,000	15	1,000		2,500	26
27	Roof repairs - Collins Building	2003	5,300	353	15	353		853	27
28	Elevator	2003	29,162	1,458	20	1,458		3,402	28
29	Elevator	2003	6,281	314	20	314		654	29
30	Elevator	2003	4,985	249	20	249		498	30
31	Hydraulic Cylinder repl - N/E Annex elevator	2003	19,198	960	20	960		1,760	31
32	N/E Annex patching / painting	2003	9,520	952	10	952		1,666	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 13,840,724	\$ 264,209		\$ 264,209		\$ 9,610,109	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 13,840,724	\$ 264,209		\$ 264,209		\$ 9,610,109	1
2	Hydraulic Cylinder repl - Laundry elevator	2003	19,321	966	20	966		1,691	2
3	Downspout work - N/E Annex	2003	650	65	10	65		114	3
4	Reposition downspouts (28) - Collins bldg	2003	14,500	580	25	580		1,015	4
5	Wallpaper - Ladies Building	2003	26,766	5,353	5	5,353		13,383	5
6	Carpet- Ladies Building 2nd floor	2003	14,245	2,849	5	2,849		7,123	6
7	A/C units (PTAC) - 6 North East - Dining	2004	5,550	555	10	555		879	7
8	Door signs - entire complex (except Apt/Dup)	2004	8,517	568	15	568		899	8
9	2nd floor Collins renovation	2004	308,848	15,442	20	15,442		23,163	9
10	A/C units (PTAC) -52	2004	52,224	5,222	10	5,222		6,963	10
11	A/C unit - phone switch room	2004	929	62	15	62		83	11
12	A/C unit for drug room / Medical Center	2004	910	61	15	61		76	12
13	Mural paintings - 1st & 2nd Collins	2004	1,950	130	15	130		141	13
14	Back flow preventor - Main Hospital	2004	2,050	103	20	103		112	14
15	Duel Monitor Modules (fire panel)	2004	3,936	262	15	262		284	15
16	Signage - Collins building	2004	955	95	10	95		103	16
17	Back flow preventor - Ladies Building	2004	2,050	103	20	103		112	17
18	Collins building upgrade-first floor	2004	308,848	7,721	40	7,721		7,721	18
19	Medicare / Medicaid Certification - Life Safety Code	2005	302,072	5,035	40	5,035		5,035	19
20	Therapy Room Renovation	2004	4,225	387	10	387		387	20
21	Install 3 doors NE Annex and Med Cntr-Life Safety	2004	8,532	391	20	391		391	21
22	Doors for security system	2005	5,289	132	20	132		132	22
23	Security Alarm System	2005	89,447	2,236	20	2,236		2,236	23
24	Generator power breaker	2005	735	86	5	86		86	24
25	Kitchen Doors	2005	3,070	103	15	103		103	25
26	Direct Dining	2005	7,890	175	15	175		175	26
27	Door (HA 205)	2005	501	21	10	21		21	27
28	Roof work - main hospital	2005	41,908	524	20	524		524	28
29	Kitchen Sink / drain - 3 compartment	2005	2,521	105	10	105		105	29
30	Conversion to Suites (10 rooms to 5 Suites)	2004	5,853	488	10	488		488	30
31	Carpeting - Converted Suites -107	2004	1,449	266	5	266		266	31
32	Carpeting - Converted Suites -101	2004	1,798	270	5	270		270	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 15,088,264	\$ 314,565		\$ 314,565		\$ 9,684,190	34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12C, Carried Forward		\$ 15,088,264	\$ 314,565		\$ 314,565		\$ 9,684,190		1
2	Carpeting - Converted Suites -100	2005	1,291	172	5	172		172		2
3	Carpeting - Converted Suites -105	2005	1,565	130	5	130		130		3
4	Convert rooms 203/205 to suite 203	2005	759	32	10	32		32		4
5	Big Dining Room Menu signs	2005	918	31	5	31		31		5
6	Heat Exchanger - First Main Basement	2005	883	15	10	15		15		6
7	Air Conditioners - 18 PTAC's (Collins Dining Rms)	2005	17,637	147	10	147		147		7
8										8
9	see next page for improvements allocated between multiple service lines									9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34	TOTAL (lines 1 thru 33)		\$ 15,111,317	\$ 315,092		\$ 315,092		\$ 9,684,717		34

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 15,111,317	\$ 315,092		\$ 315,092		\$ 9,684,717	1
2	Other Building & Improvements Allocations(SEE NOTE BELOW):								2
3	Chapel	1948	60,788		40			60,788	3
4	Maintenance Building	1974	99,953	2,499	40	2,499		77,881	4
5	Chapel Remodeling	1975	55,900	1,397	40	1,397		43,323	5
6	Water Tower	1980	141,612	3,540	40	3,540		87,281	6
7	Windows-Stain Glass	1981	14,728	368	40	368		8,990	7
8	Maintenance Addition	1983	85,861	2,147	40	2,147		49,370	8
9	Maintenance Shed	1983	19,087		20			19,087	9
10	Greenhouse	1987	101,648	3,388	30	3,388		64,096	10
11	Windows, Roof	1988	17,704	708	25	708		12,157	11
12									12
13	Knight Building	1992	1,817,070	45,427	40	45,427		632,189	13
14	Gray machine shed - shop annex	1992	9,924	496	20	496		6,493	14
15	Lodge Room/Activities	1993	87,307	2,183	40	2,183		44,070	15
16	Improvements - Water Tower	1998	47,251	4,725	10	4,725		37,801	16
17	Building Improvements-Chapel	2000	6,523	652	10	652		3,587	17
18	New Roof - Museum	2000	17,117	1,141	15	1,141		5,704	18
19	Garage Door-Greenhouse	2000	601	60	10	60		285	19
20	Garage Door-Shop (West)	2000	853	85	10	85		405	20
21									21
22	Museum Carpet	2002	9,514	1,902	5	1,902		6,501	22
23	City of Sullivan-Sewage Project (lift station)	2002	478,388	12,028	40	12,028		36,085	23
24	City of Sullivan Sewage Project - final bill	2002	69,581	1,739	40	1,739		5,218	24
25	Roof repair - Chapel	2002	6,386	426	15	426		1,242	25
26	Removal of Old Sewer Plant	2003	13,746	1,375	10	1,375		4,238	26
27	Remove Barn	2003	11,550	144	20	144		722	27
28	Back flow preventor - Knight Building	2004	1,957	9	20	9		107	28
29									29
30									30
31									31
32	Allocations are based on days including resident and non resident days for the year of the intital rate setting period (1999)								32
33									33
34	TOTAL (lines 1 thru 33)		\$ 18,286,367	\$ 401,531		\$ 401,531		\$ 10,892,337	34

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,431,255	\$ 181,561	\$ 181,561	\$	10	\$ 625,213	71
72	Current Year Purchases	105,222	8,485	8,485		7	8,485	72
73	Fully Depreciated Assets	3,507,996	6,758	6,758		10	3,507,996	73
74								74
75	TOTALS	\$ 5,044,473	\$ 196,804	\$ 196,804	\$		\$ 4,141,694	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	see attached page 13A			\$ 198,537	\$ 22,238	\$ 22,238	\$		\$ 144,960	76
77										77
78										78
79										79
80	TOTALS			\$ 198,537	\$ 22,238	\$ 22,238	\$		\$ 144,960	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 23,622,177	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 620,573	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 620,573	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 15,178,991	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Duplexes	\$ 4,142,153	\$ 145,520	\$ 978,933	86
87	Apartments	3,686,442	115,648	1,115,194	87
88	Other buildings	66,134	2,990	29,127	88
89					89
90					90
91	TOTALS	\$ 7,894,729	\$ 264,158	\$ 2,123,254	91

G. Construction-in-Progress

	Description	Cost	
92	Conversion to Asstd Living	\$ 31,336	92
93	New Boiler Project	390,387	93
94	Rennovation Project	252,252	94
95		\$ 673,975	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Schedule of Vehicles, page 13A

D. Vehicle Depreciation

1	2	3	4	5	6	7	8	9
Use	Make, Model & Year	Year Acquired	Cost	Current Book Depreciation	Straight Line Depr	Adj	Life in Years	Accum Depr
Resident Transport	1989 Midtower Bus	1988	\$ 38,228	\$ -	\$ -	\$ -	7	38,228
Maintenance Dept	1990 Chevy Pickup	1994	7,460	-	-	-	5	7,460
Maintenance Dept	Lift for 1990 Chevy Pickup	1999	3,563	509	509	-	7	3,181
Resident Transport	1998 Lincoln Towncar	1999	18,527	1,235	1,235	-	5	18,527
Maintenance Dept	2000 Savana Cargo Van	2000	18,783	2,683	2,683	-	7	18,016
Resident Transport	2000 Ford Bus (26 Passenger)	2000	45,840	4,584	4,584	-	10	25,212
Resident Transport	2001 Ford Winstar	2002	18,580	3,716	3,716	-	5	12,696
Resident Transport	2001 Lincoln Towncar	2002	23,056	4,611	4,611	-	5	13,065
Grounds Department	1999 Dodge Quad Truck	2003	24,500	4,900	4,900	-	5	8,575
TOTALS			\$ 198,537	\$ 22,238	\$ 22,238	\$ -		\$ 144,960

☐ YES ☐ NO

**** This amount plus any amortization of lease expense must agree with page 4, line 34.**

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
--	--	---

Facility hires only trained certified nursing assistants

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed	Contract	Total		
1	Community College Tuition	\$	\$	\$	\$		
2	Books and Supplies						
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	CNA Competency Tests						
9	TOTALS	\$	\$	\$	\$		
10	SUM OF line 9, col. 1 and 2 (e)	\$					

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	10a / col 1	1200 hrs	\$ 51,170		\$
2	Licensed Speech and Language Development Therapist	10a / col 3	hrs			64	784		64	784	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10a / col 1	3829 hrs	104,507				8,235	3,829	112,742	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39 / col 3	# of prescrpts					146,487		146,487	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify):										13
14	TOTAL			\$ 155,677		64	\$ 784	\$ 162,957	5,093	\$ 319,418	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 252,381	\$	1
2	Cash-Patient Deposits	147,740		2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 20,863)	466,976		3
4	Supply Inventory (priced at FIFO)	97,580		4
5	Short-Term Investments	92,775		5
6	Prepaid Insurance	101,137		6
7	Other Prepaid Expenses	88,469		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): see attached	268,396		9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,515,454	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable	84,366		11
12	Long-Term Investments	62,092,773		12
13	Land	92,800		13
14	Buildings, at Historical Cost	24,027,343		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	5,370,166		16
17	Accumulated Depreciation (book methods)	(17,302,245)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe CIP	673,975		22
23	Other(specify): Land Improvements	2,026,597		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 77,065,775	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 78,581,229	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 423,549	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	147,740		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	279,458		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	72,000		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll related withholdings	783		36
37	Accrued 401k / Retired lives reserve	133,799		37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,057,329	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	155,855		39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Entrance fee deposits - Indpt living	3,953,413		43
44	see attached	18,312,530		44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 22,421,798	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 23,479,127	\$	46
47	TOTAL EQUITY (page 18, line 24)	\$ 55,102,102	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 78,581,229	\$	48

*(See instructions.)

Illinois Masonic Home
ID # 0010249
Fiscal Year 2005 Medicaid Cost Report
Section XV: Balance Sheet

Page 17A

Line # 9

Life Insurance Policies - Life Care Residents	239,947
Other Assets - Life Care Residents - Real Property	28,449
Total	268,396

Line # 44

Obligation to provide future care for life care residents	18,312,530
---	------------

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 52,899,180	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 52,899,180	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	2,202,922	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 2,202,922	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 55,102,102	24 *

* This must agree with page 17, line 47.

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning: 09/01/2004

Ending: 08/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

		1	
Revenue		Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 4,924,788	1
2	Discounts and Allowances for all Levels	(1,882,345)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 3,042,443	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	164,694	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 164,694	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop	3,600	12
13	Barber and Beauty Care	23,824	13
14	Non-Patient Meals	29,774	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space	5,200	16
17	Sale of Drugs	96,868	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	2,307	19
20	Radiology and X-Ray	9,791	20
21	Other Medical Services	10,433	21
22	Laundry	2,525	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 184,322	23
D. Non-Operating Revenue			
24	Contributions	682,369	24
25	Interest and Other Investment Income***	86,928	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 769,297	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a	See Attached	6,862,328	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 6,862,328	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 11,023,084	30

		2	
Expenses		Amount	
A. Operating Expenses			
31	General Services	2,547,698	31
32	Health Care	2,879,181	32
33	General Administration	2,145,035	33
B. Capital Expense			
34	Ownership	977,518	34
C. Ancillary Expense			
35	Special Cost Centers	191,267	35
36	Provider Participation Fee	79,463	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 8,820,162	40
41	Income before Income Taxes (line 30 minus line 40)**	2,202,922	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 2,202,922	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? not filed yet If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Sec XVII - Income Statement
Line 28A, Other Revenue Detail

Transportation Charges	3,714
Life Care Residents Income:	
Life Insurance proceeds	53,709
Transfers from members trust fund	55,262
Assets surrendered upon admission	20,149
 Pension & RLR forfeitures	 5,049
Refund of Health Insurance Premium for the month of January 2004	 35,730
Miscellaneous	2,974
Maintenance Services - Indpt Living	523
Housekeeping Services - Indpt Living	1,153
Gain/Loss on sale of Fixed Assets	(39,991)
Rental fee for property on campus	6,389
Entertainment Fund	(1,035)
Change in estimated obligation - future service for Life Care Residents	 6,718,702

Total 6,862,328

STATE OF ILLINOIS

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Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning: 09/01/2004

Ending:

08/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,743	1,957	\$ 61,739	\$ 31.55	1
2	Assistant Director of Nursing	1,777	1,990	43,310	21.76	2
3	Registered Nurses	6,429	6,638	141,527	21.32	3
4	Licensed Practical Nurses	30,851	33,546	547,599	16.32	4
5	CNAs & Orderlies	85,474	93,230	1,179,011	12.65	5
6	CNA Trainees					6
7	Licensed Therapist	1,293	1,364	55,932	41.01	7
8	Rehab/Therapy Aides	5,754	6,155	99,555	16.17	8
9	Activity Director	1,520	1,692	20,381	12.05	9
10	Activity Assistants	5,193	5,877	70,276	11.96	10
11	Social Service Workers	7,056	7,934	83,537	10.53	11
12	Dietician					12
13	Food Service Supervisor	589	654	18,561	28.38	13
14	Head Cook	11,548	12,090	125,137	10.35	14
15	Cook Helpers/Assistants	21,270	21,953	194,043	8.84	15
16	Dishwashers	4,183	4,554	44,467	9.76	16
17	Maintenance Workers	20,236	22,301	280,683	12.59	17
18	Housekeepers	22,971	25,148	212,731	8.46	18
19	Laundry	13,121	15,069	133,228	8.84	19
20	Administrator	1,551	1,835	93,397	50.90	20
21	Assistant Administrator					21
22	Other Administrative	6,350	7,216	196,341	27.21	22
23	Office Manager	1,667	1,876	29,982	15.98	23
24	Clerical	2,977	3,301	39,618	12.00	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,147	1,328	26,551	19.99	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	8,187	10,592	82,622	7.80	31
32	Other Health C: MDS Coord	3,784	4,160	87,273	20.98	32
33	Other(specify) see attached	6,724	7,864	72,530	9.22	33
34	TOTAL (lines 1 - 33)	273,395	300,324	\$ 3,940,031 *	\$ 13.12	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	monthly	\$ 8,079	1 / 3	35
36	Medical Director	416	17,083	9/3	36
37	Medical Records Consultant	31	475	10 / 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant	420	18,000	10 / 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	47	2,878	11 / 3	44
45	Social Service Consultant	47	2,878	12 / 3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	961	\$ 49,393		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	n/a	\$		50
51	Licensed Practical Nurses	n/a			51
52	Certified Nurse Assistants/Aides	n/a			52
53	TOTAL (lines 50 - 52)		\$		53

Illinois Masonic Home

Page 20A

ID # 0010249

Fiscal Year 2005 Medicaid Cost Report

	# of hours worked	# of hours paid / accrued	Total Salary / Wages	Average Hrly Rate
XVIII: line 33 - Other				
Transportation Aide	3,418	4,107	34,862	8.49
Beauty Shop	3,306	3,757	37,668	10.03
	6,724	7,864	72,530	

	Non-Resident Related-Schedule V, page 3				Schedule XVIII, page 20				Original Totals		
	# of hours worked	# of hours paid/accrued	Total Salary / Wages	Average Hrly Rate	# of hours worked	# of hours paid/accrued	Total Salary / Wages	Average Hrly Rate	# of hours worked	# of hours paid/accrued	Total Salary / Wages
Director of Nursing	145.00	163.00	5,148	31.58	1,743.00	1,957.00	61,739	31.55	1,888	2,120	66,887
Assistant Director of Nursing	67.00	75.00	1,638	21.84	1,777.00	1,990.00	43,310	21.76	1,844	2,065	44,948
Registered Nurses	358.00	370.00	7,878	21.29	6,429.00	6,638.00	141,527	21.32	6,787	7,008	149,405
Licensed Practical Nurses	88.00	96.00	1,560	16.25	30,851.00	33,546.00	547,599	16.32	30,939	33,642	549,159
CNAs & Orderlies	-	-		#DIV/0!	85,474.00	93,230.00	1,179,011	12.65	85,474	93,230	1,179,011
CNA Trainees	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Licensed Therapist	-	-	-	#DIV/0!	1,293.00	1,364.00	55,932	41.01	1,293	1,364	55,932
Rehab/Therapy Aides	-	-	-	#DIV/0!	5,754.00	6,155.00	99,555	16.17	5,754	6,155	99,555
Activity Director	349.00	388.00	4,680	12.06	1,520.00	1,692.00	20,381	12.05	1,869	2,080	25,061
Activity Assistants	936.00	1,059.00	12,662	11.96	5,193.00	5,877.00	70,276	11.96	6,129	6,936	82,938
Social Service Workers	296.00	333.00	3,510	10.54	7,056.00	7,934.00	83,537	10.53	7,352	8,267	87,047
Dietician	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Food Service Supervisor	191.00	213.00	6,032	28.32	589.00	654.00	18,561	28.38	780	867	24,593
Head Cook	864.00	904.00	9,360	10.35	11,548.00	12,090.00	125,137	10.35	12,412	12,994	134,497
Cook Helpers/Assistants	1,630.00	1,683.00	14,872	8.84	21,270.00	21,953.00	194,043	8.84	22,900	23,636	208,915
Dishwashers	570.00	620.00	6,058	9.77	4,183.00	4,554.00	44,467	9.76	4,753	5,174	50,525
Maintenance Workers	5,020.00	5,532.00	69,633	12.59	20,236.00	22,301.00	280,683	12.59	25,256	27,833	350,316
Housekeepers	2,655.00	2,906.00	24,586	8.46	22,971.00	25,148.00	212,731	8.46	25,626	28,054	237,317
Laundry	235.00	270.00	2,390	8.85	13,121.00	15,069.00	133,228	8.84	13,356	15,339	135,618
Administrator	257.00	305.00	15,496	50.81	1,551.00	1,835.00	93,397	50.90	1,808	2,140	108,893
Assistant Administrator	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Other Administrative	517.00	588.00	15,990	27.19	6,350.00	7,216.00	196,341	27.21	6,867	7,804	212,331
Office Manager	225.00	254.00	4,056	15.97	1,667.00	1,876.00	29,982	15.98	1,892	2,130	34,038
Clerical	820.00	910.00	10,920	12.00	2,977.00	3,301.00	39,618	12.00	3,797	4,211	50,538
Vocational Instruction	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Academic Instruction	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Medical Director	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Qualified MR Prof. (QMRP)	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Resident Services Coordinator	701.00	812.00	16,224	19.98	1,147.00	1,328.00	26,551	19.99	1,848	2,140	42,775
Habilitation Aides (DD Homes)	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!			
Medical Records	286.00	370.00	2,886	7.80	8,187.00	10,592.00	82,622	7.80	8,473	10,962	85,508
Other Health Care - MDS Coord	-	-	-	#DIV/0!	3,784.00	4,160.00	87,273	20.98	3,784	4,160	87,273
Transportation Aides	112.00	135.00	1,144	8.47	3,418.00	4,107.00	34,862	8.49	3,530	4,242	36,006
Beauty Shop	-	-	-	#DIV/0!	3,306.00	3,757.00	37,668	10.03	3,306	3,757	37,668
TOTAL			236,723				3,940,031		289,717		4,176,754
							-		0		

Facility Name & ID Number Illinois Masonic Home

0010249

Report Period Beginning: 09/01/2004

Ending: 08/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries			Ownership	Amount	D. Employee Benefits and Payroll Taxes			Amount	F. Dues, Fees, Subscriptions and Promotions		Amount
Name	Function	%		Description		Description					
Teresa Crawford	Administrator	n/a	\$ 93,397	Workers' Compensation Insurance	\$ 99,804	IDPH License Fee	\$ 1,990				
				Unemployment Compensation Insurance	18,246	Advertising: Employee Recruitment	12,703				
				FICA Taxes	292,450	Health Care Worker Background Check					
				Employee Health Insurance	334,939	(Indicate # of checks performed 145)	1,951				
				Employee Meals	27,848	LSN Dues	4,000				
				Illinois Municipal Retirement Fund (IMRF)*							
				401(k)	126,787	On-line fee for Medicare billing	557				
				Retired Lives Reserve	19,922	Motor Vehicle Registration	309				
				Employee Relations	14,631	Various Subscriptions / Dues	2,490				
						Miscellaneous	2,069				
						Less: Public Relations Expense	()				
						Non-allowable advertising	()				
						Yellow page advertising	()				
TOTAL (agree to Schedule V, line 17, col. 1)			\$ 93,397	TOTAL (agree to Schedule V,	\$ 934,627	TOTAL (agree to Sch. V,	\$ 26,069				
(List each licensed administrator separately.)				line 22, col.8)		line 20, col. 8)					
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**			
Description			Amount	Description	Line #	Amount	Description	Amount			
N/A			\$	N/A		\$	Out-of-State Travel	\$ 7,525			
							In-State Travel	6,153			
TOTAL (agree to Schedule V, line 17, col. 3)			\$								
(Attach a copy of any management service agreement)											
C. Professional Services											
Vendor/Payee	Type		Amount								
Brainard Law Office	Legal (adjusted out of rept)		\$ 21,000								
Rayles, Obyrne, Stanko	Legal		210								
Computer Appl Solutions Inc	Computer		70,775								
American Express	Accounting		2,297								
Van Ostrad & Elvidge Kelley	Legal		2,545								
CPI Qualified Plan	TPA		1,015								
Altschuler, Melvoin & Glasser	Accounting		6,094								
Scoumperdis and Assoc	Operations consultant		4,675								
Sleeper, Disbrow, Morrison, Talley &	Accounting		15,883								
Benefit Planning Consultants	TPA		5,896								
Estes Bridgewater & Ogden	Accounting		2,500								
Additional - see attached			3,120								
TOTAL (agree to Schedule V, line 19, column 3)			\$	TOTAL		\$	Seminar Expense	13,477			
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 136,010				Less out of state travel	(7,525)			
							Entertainment Expense	()			
							(agree to Sch. V,				
							line 24, col. 8)	\$ 19,630			

* Attach copy of IMRF notifications

**See instructions.

Illinois Masonic Home
ID # 0010249
Fiscal Year 2005 Medicaid Cost Report

Page 21A

Vendor	Type	Amount
Kam Solutions	Consultant physical plant	575
Illinois State Police	Resident Background Checks	2,200
Sarah Bush Lincoln Hospital	Lab Tests - EE's	195
Appraisal Resources - Adjusted out of report	Appraisal	150
		3,120

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).

(See instructions.)

[illegible]

<p>Facility Name & ID Number Illinois Masonic Home</p> <p>XX. GENERAL INFORMATION:</p> <p>(1) Are nursing employees (RN,LPN,NA) represented by a union? <u>No</u></p> <p>(2) Are there any dues to nursing home associations included on the cost report? <u>Yes</u> If YES, give association name and amount. <u>Life Services Network - \$ 4,000</u></p> <p>(3) Did the nursing home make political contributions or payments to a political action organization? <u>No</u> If YES, have these costs been properly adjusted out of the cost report? _____</p> <p>(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? <u>No</u> If YES, what is the capacity? _____</p> <p>(5) Have you properly capitalized all major repairs and equipment purchases? <u>Yes</u> What was the average life used for new equipment added during this period? <u>7 years</u></p> <p>(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ <u>20,018</u> Line <u>10</u></p> <p>(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? <u>Yes</u> If NO, attach a complete explanation. _____</p> <p>(8) Are you presently operating under a sale and leaseback arrangement? <u>No</u> If YES, give effective date of lease. _____</p> <p>(9) Are you presently operating under a sublease agreement? _____ YES <u>X</u> NO</p> <p>(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO <u>X</u> If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over. _____</p> <p>(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ <u>79,463</u> This amount is to be recorded on line 42 of Schedule V.</p> <p>(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? <u>Yes</u> If YES, attach an explanation of the allocation. _____</p>	<p style="text-align: center;">STATE OF ILLINOIS</p> <p style="text-align: center;"># 0010249</p> <p style="text-align: right;">Page 23</p> <p style="text-align: right;">Report Period Beginning: 09/01/2004 Ending: 08/31/2005</p> <p>(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? <u>Yes</u></p> <p>(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? <u>Yes - indpdnt liv</u> For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.</p> <p>(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ <u>27,848</u> Has any meal income been offset against related costs? <u>No</u> Indicate the amount. \$ <u>N/A</u></p> <p>(16) Travel and Transportation</p> <p>a. Are there costs included for out-of-state travel? <u>No</u> If YES, attach a complete explanation.</p> <p>b. Do you have a separate contract with the Department to provide medical transportation for residents? <u>No</u> If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____</p> <p>c. What percent of all travel expense relates to transportation of nurses and patients? <u>0</u></p> <p>d. Have vehicle usage logs been maintained? <u>Yes</u></p> <p>e. Are all vehicles stored at the nursing home during the night and all other times when not in use? <u>Yes</u></p> <p>f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? <u>Yes</u></p> <p>g. Does the facility transport residents to and from day training? <u>No</u> Indicate the amount of income earned from providing such transportation during this reporting period. \$ <u>n/a</u></p> <p>(17) Has an audit been performed by an independent certified public accounting firm? <u>Yes</u> Firm Name: <u>Sleeper, Disbrow, Morrison, Tarro & Lively, LLP</u> The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? <u>No</u> If no, please explain. <u>not complete yet</u></p> <p>(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? <u>Yes</u></p> <p>(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? <u>Yes</u> Attach invoices and a summary of services for all architect and appraisal fees.</p>
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(12) Department heads in all departments reviewed the amount each of their staff time devoted to non licensed areas (independent living). That time is allocated to line 7, 15 and 27 on schedule V and listed as non patient care. See page 20B for Salary allocation to non-care areas.

(14) The basis for allocations is as follows:

P/R - Department heads in all departments reviewed the amount each of their staff time devoted to non licensed areas (independent living). That

Supplies - When supplies could be directly associated with a non licensed area, the costs were accounted for as such. If supplies were used for licensed and non-licensed areas, the allocation was determined by the department heads of each area.

Utilities - Allocated based on square footage

Adjustments to costs report

Description of Adjustment	Amt
Offset interest income against expense	(20,787)
Disallow bad debt	(12,503)
Disallow marketing and promotion	(16,031)
Disallow yellow page advertising	(570)
Disallow Non Care Expenses	
Dietary Wages	(36,322)
Dietary Supplies	(24,038)
Housekeeping Wages	(24,586)
Housekeeping Supplies	(2,316)
Laundry Wages	(2,390)
Laundry Supplies	(506)
Maintenance - Utilities	(63,617)
Maintenance - Salaries	(69,633)
Maintenance - Supplies	(17,393)
Activities - Salaries	(17,342)
Activities - Supplies	(736)
Social Services - Salaries	(19,734)
Health Services - Salaries	(20,254)
Health Services - Supplies	(1,380)
Administration - Salaries	(46,462)
Administration - Supplies	(500)
Benefits on Non Care Salaries	(54,481)
Remove Costs associated with Life Care Residents:	
Pharmacy	(141,424)
Ancillary costs (deductibles / co-pays)	(78,460)
Funeral costs	(37,723)
Health / Life insurance premiums	(18,828)
Personal Allowances	(65,189)
Dry cleaning expense	(420)
Disallow Non-Resident financial assistance	(54,300)
Disallow out of state travel	(7,525)
Accrued R/E taxes on independent care bldgs	(72,000)
Depreciation - Non care areas	(264,158)
Disallow IDPH fine	(2,500)
Disallow OSHA fine	(3,850)
Non Allowable legal fees	(21,000)
Appraisal - non resident related	(150)
Remove direct Non care expenses - maintenance	(9,579)
Total	(1,228,687)